

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

UNITED STATES OF AMERICA, )  
Petitioner, )  
v. ) CIVIL ACTION NO. 4:24-mc-01992  
JONATHAN CHENG, TRUSTEE )  
OF SAPIENT CAPITAL TRUST, )  
Respondent. )

ORDER TO SHOW CAUSE

Upon the petition of the United States and the Declaration of Revenue Agent Daryl Worsham, including the exhibits attached thereto, it is hereby ORDERED that the respondent, Jonathan Cheng, Trustee of Sapient Capital Trust appear before the Honorable \_\_\_\_\_, in that Judge's courtroom in the United States Courthouse, \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_, at \_\_\_\_\_ .m., to show cause why Jonathan Cheng, Trustee of Sapient Capital Trust should not be compelled to obey the Internal Revenue Service summonses served upon him.

It is further ORDERED that:

1. A copy of this Order, together with the petition and its exhibits, shall be served in accordance with Rule 4(e) of the Federal Rules of Civil Procedure upon the respondent within 21 days of the date that this Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Rule 4.1(a), the Court hereby appoints Revenue Agent Daryl Worsham, or any other person designated by the IRS to effect service in this case.

2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk as soon as practicable.

3. Because the file in this case reflects a *prima facie* showing that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been substantially followed, the burden of coming forward has shifted to the respondent to oppose enforcement of the summonses.

4. If the respondent has any defense to present or opposition to the petition, such defense or opposition shall be made in writing and filed with the Clerk and copies served on counsel for the United States, at least 14 days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 days prior to the date set for the show cause hearing.

5. At the show cause hearing, only those issues brought into controversy by the responsive pleadings and factual allegations supported by affidavit will be considered. Any uncontested allegation in the petition will be considered admitted.

6. Respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at the address on the petition, at least 14 days prior to the date set for the show cause hearing, that the respondent has no objection to enforcement of the summonses. The respondent's appearance at the hearing will then be excused.

The respondent is hereby notified that a failure to comply with this Order may subject them to sanctions for contempt of court.

DONE and ORDERED at \_\_, \_\_\_, this \_\_ day of \_\_\_, 20\_\_.

---

UNITED STATES DISTRICT JUDGE